

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

Bodega Investments LLC, By and Through
Louis P. Kreisberg, Its Tax Matters Partner

Plaintiff,

-v-

United States of America

Defendant.

ECF CASE

Case No. 08 CV 4065

Rule 7.1 Statement

Pursuant to Federal Rule of Civil Procedure 7.1 [formerly Local General Rule 1.9] and to enable District Judges and Magistrate Judges of the Court to evaluate possible disqualification or recusal, the undersigned counsel for

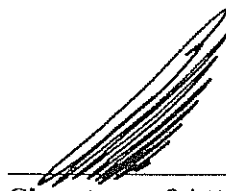
Bodega Investments, LLC

(a private non-governmental party)

certifies that the following are corporate parents, affiliates and/or subsidiaries of said party, which are publicly held.

There are no such corporations.

Date: April 30, 2008



Signature of Attorney

Attorney Bar Code: BW-7036